

We, the undersigned, officers of

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

Table of Contents:			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		Page No.			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund		K.S.A.			
General	79-1946	7	2,077,206	1,329,583	36.114
Debt Service	10-113	8			
Road & Bridge	79-1946	9	2,000,000	1,599,593	43.448
Special Bridge	68-1135	10	200,000	948	.026
Noxious Weed	2-1318	10	82,500	63,203	1.717
Law Enforcement	12-11a01	11	45,000	44,270	1.203
County Health	65-204	11	238,490	109,171	2.966
Ambulance	65-6113	12	368,300	232,659	6.320
Employee Benefits	12-16,102	12	1,311,500	1,145,721	31.120
Emergency 911 Fund		13			
Emergency 911- Cell Fund		13	2,057		
Lincoln- 911 Fund		14	50,000		
Refuse		14	276,500		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Non-Budgeted Funds-E		19			
Totals		xxxxx	6,651,553	4,525,148	122.914
Budget Summary		20			
					County Clerk's Use Only
			Vote publication required?	No	36,816,482
Assisted by:					Nov 1, 2014 Total Assessed Valuation

Assisted by:  
Lindburg Vogel Pierce Faris,  
Chartered  
Address:  
2301 N. Halstead  
Hutchinson, Kansas 67502  
Email:  
[budget1@lvpf-cpa.com](mailto:budget1@lvpf-cpa.com)

Attest: [Signature]  
County Clerk

### Governing Body

**Computation to Determine Limit for 2015**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2014 budget	+ \$	<u>4,545,762</u>
2. Debt service levy in 2014 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>4,545,762</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+	<u>246,569</u>	
5. Increase in personal property for 2014:			
5a. Personal property 2014	+	<u>881,451</u>	
5b. Personal property 2013	-	<u>1,268,138</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2014:		<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>246,569</u>	
8. Total estimated valuation July 1, 2014		<u>36,634,886</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>36,388,317</u>	
10. Factor for increase (7 divided by 9)		<u>0.00678</u>	
11. Amount of increase (10 times 3)	+ \$	<u>30,802</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>4,576,564</u>	
13. Debt service levy in this 2015 budget		<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>4,576,564</u>	
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>68,186</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$	<u>4,644,750</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

## Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	1,540,197	117,756	1,769	19,616
Debt Service				
Road & Bridge	1,385,018	105,892	1,590	17,639
Special Bridge				
Noxious Weed	48,205	3,686	55	614
Law Enforcement	22,934	1,753	26	292
County Health	94,731	7,243	109	1,206
Ambulance	223,536	17,091	257	2,847
Employee Benefits	1,231,141	94,127	1,414	15,679
TOTAL	4,545,762	347,548	5,220	57,893

County Treas Motor Vehicle Estimate 347,548County Treasurers Recreational Vehicle Estimate 5,220County Treasurers 16/20M Vehicle Estimate 57,893Motor Vehicle Factor 0.07646Recreational Vehicle Factor 0.0011516/20M Vehicle Factor 0.01274

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
Treas. Motor Vehicle	County General	21,056	20,000	20,000	K.S.A. 8-145
Reappraisal C.O.	County General	-	15,000	-	Resolution
County General	Transportation Bus	16,500	16,000	16,000	Resolution
County General	Ambulance Fund	15,000	-	-	K.S.A 12-110(d)
County General	Rescue Squad Fund	18,131	18,281	18,318	Resolution
R & B	R & B Spec. Machinery	100,000	-	-	K.S.A. 68-141g
Children's Health Care Endow	County Health	8,111	15,000	15,000	Resolution
County Health	County Health C.O.	13,000	-	-	K.S.A. 19-119
Delia Pittard Bequest	Children's Health Care Endov	6,553	-	-	Resolution
Ambulance Fund	Ambulance Fund C.O.	-	-	25,000	K.S.A. 12-110d
Windfarm Econ. Dev. Fund	County General	-	-	200,000	Resolution
	Total	198,351	84,281	294,318	
	Adjustments*				
	Adjusted Totals	198,351	84,281	294,318	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.



## LINCOLN COUNTY

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014	Payments Due 2015
1998 Freightliner Rescue Truck	4/2/2009	60	4.75	50,000	10,372	11,384	0
Lincoln County Hospital Imprv.	12/15/2008	314	4.375-5.50	6,300,000	6,010,000	454,153	456,153
2- JD Motorgraders	2/1/2011	60	3.10	371,200	229,270	81,210	81,210
2013 Motograder	2/28/2014	60	2.15	149,000	0	0	31,750
2014 Motorgrader & 2014 New Holland Ag Tractor	7/28/2014	60	2.45	225,000	0	48,363	48,363
Totals					6,249,642	595,110	617,476

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

LINCOLN COUNTY

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	340,990	149,230	117,710
Receipts:			
Ad Valorem Tax	1,255,319	1,495,337	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,285	10,000	10,000
Motor Vehicle Tax	135,068	93,853	117,756
Recreational Vehicle Tax		1,537	1,769
16/20M Vehicle Tax		20,339	19,616
Gross Earnings (Intangible) Tax	8,551	8,068	7,563
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	1,992	3,005	3,000
Compensating Use Tax			
Local Sales Tax	168,886	220,000	200,000
In Lieu of Taxes	1,383	1,455	1,435
Interest & Chgs. On Delinquent Taxes	16,412	16,500	16,500
Mortgage Reg. Fees	45,223	46,000	45,000
Officer's Fees	2,013	2,000	2,000
Other Licenses & Fees	5,415	5,000	5,000
Neighborhood Revitalization	(4,586)	(5,500)	(6,000)
Transfer from Treas. Motor Vehicle	21,056	20,000	20,000
Transfer from Reappraisal Capital Outlay		15,000	
Transfer from Winderpower Econ. Dev.			200,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	26,631	22,000	20,000
Miscellaneous	18,149	7,000	5,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,719,797</b>	<b>1,981,594</b>	<b>668,639</b>
<b>Resources Available:</b>	<b>2,060,787</b>	<b>2,130,824</b>	<b>786,349</b>

LINCOLN COUNTY

2015

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Resources Available:</b>	2,060,787	2,130,824	786,349
Expenditures:			
County Commission	42,003	45,136	44,065
County Clerk	87,447	93,399	96,632
County Treasurer	90,161	90,616	94,425
County Attorney/Counselor	86,281	109,000	110,056
Register of Deeds	35,350	39,271	40,604
Sheriff	290,182	290,000	307,000
District Court	42,087	58,382	57,382
Courthouse ( General Expense )	145,800	164,200	164,200
Occupation Center of Kansas	7,209	7,209	7,209
Area Agency for Aging-Sr. Care Act	1,988	1,404	1,404
Juvenile Detention	656	810	307
Abandoned Cemeteries	2,620	2,500	3,000
Safety Center	3,478	0	0
Liability Insurance	35,279	35,826	40,000
County Fair	7,000	7,000	7,000
Transfers	49,631	34,281	34,318
Recycling Center	27,600	27,000	29,640
CASA	4,000	3,500	3,500
Emergency Preparedness	23,675	23,000	36,091
Special Reappraisal	96,707	93,834	100,239
Special Building	1,037	10,000	10,000
Communications	138,285	136,000	138,000
Economic Development	72,522	73,124	73,270
Historical Society	4,500	4,500	4,500
Mental Health	12,009	13,618	14,299
Special Alcohol & Drug	0	1,000	1,000
Services for the Aged	72,522	73,124	73,270
Nursing Home	87,505	90,000	90,000
Soil Conservation	16,300	16,300	20,000
Hospital Maintenance	362,610	365,620	366,350
Promotion & Advertising	1,088	2,000	2,000
Computer Contract	22,230	47,000	47,000
LEP Program	0	9,000	13,000
Post Rock Recreation Dept.	25,000	25,000	25,000
Election	16,795	20,460	18,945
North Central Regional Planning	0	0	3,500
<b>Subtotal</b>	1,911,557	2,013,114	2,077,206
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,911,557</b>	<b>2,013,114</b>	<b>2,077,206</b>
Unencumbered Cash Balance Dec 31	149,230	117,710	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	2,000,001	2,028,637	2,077,206
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,077,206
Tax Required			1,290,857
Delinquent Comp Rate:	3.0%		38,726
Amount of 2014 Ad Valorem Tax			1,329,583



LINCOLN COUNTY

2015

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015	
Expenditures:				
County Commission				
Salaries	37,410	38,949	37,365	18,825
Contractual	5,162	3,500	4,000	1,687
Commodities		3,000	3,000	
Capital Outlay				
Reimbursements	(569)	(313)	(300)	
Total	42,003	45,136	44,065	
County Clerk				
Salaries	90,261	89,857	92,632	45,416
Contractual	1,331	3,500	3,500	1,439
Commodities	333	2,500	2,500	309
Capital Outlay				
Reimbursements	(4,478)	(2,458)	(2,000)	
Total	87,447	93,399	96,632	
County Treasurer				
Salaries	84,607	83,156	86,825	41,579
Contractual	4,768	4,460	5,600	2,284
Commodities	786	3,000	2,000	133
Capital Outlay				
Total	90,161	90,616	94,425	
County Attorney/Counselor				
Salaries	42,456	43,500	44,556	21,402
Contractual	41,655	58,000	58,000	27,786
Commodities	2,170	5,500	5,500	498
Capital Outlay		2,000	2,000	
Total	86,281	109,000	110,056	
Register of Deeds				
Salaries	31,614	34,671	35,904	15,463
Contractual	2,067	3,100	3,200	1,198
Commodities	1,669	1,500	1,500	679
Capital Outlay				
Total	35,350	39,271	40,604	
Sheriff				
Salaries	290,400	288,000	305,000	137,657
Contractual	82,764	65,000	65,000	77,447
Commodities	69,996	85,000	85,000	26,547
Capital Outlay	4,173	6,000	6,000	
Reimbursements	(157,151)	(154,000)	(154,000)	
Total	290,182	290,000	307,000	
District Court				
Salaries				
Contractual	39,312	60,032	61,782	11,262
Commodities	2,856	3,350	1,600	2,015
Capital Outlay	7,404	4,000	4,000	
Reimbursements	(7,485)	(9,000)	(10,000)	
Total	42,087	58,382	57,382	
Courthouse ( General Expense )				
Salaries	27,668	54,200	54,200	14,478
Contractual	120,749	100,000	100,000	101,648
Commodities	14,197	15,000	15,000	10,537
Capital Outlay		5,000	5,000	
Reimbursements	(16,814)	(10,000)	(10,000)	
Total	145,800	164,200	164,200	
Total - Page 7b	<b>819,311</b>	<b>890,004</b>	<b>914,364</b>	

LINCOLN COUNTY

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
Occupation Center of Kansas			
Contractual	7,209	7,209	7,209
Total	7,209	7,209	7,209
Area Agency for Aging-Sr. Care Act			
Contractual	1,988	1,404	1,404
Match			
Total	1,988	1,404	1,404
Juvenile Detention			
Contractual	656	810	307
Total	656	810	307
Abandoned Cemeteries			
Contractual	2,620	2,500	3,000
Total	2,620	2,500	3,000
Safety Center			
Contractual	3,478	0	0
Total	3,478	0	0
Liability Insurance			
Contractual	35,279	35,826	40,000
Total	35,279	35,826	40,000
County Fair			
Appropriations	7,000	7,000	7,000
Total	7,000	7,000	7,000
Transfers			
Transfer to Transportation Bus Fund	16,500	16,000	16,000
Transfer to Ambulance Fund	15,000		
Transfer to Rescue Squad Fund	18,131	18,281	18,318
Total	49,631	34,281	34,318
Recycling Center			
Salaries	22,615	23,000	24,640
Contractual	4,622	3,000	3,000
Commodities	363	1,000	2,000
Capital Outlay			
Total	27,600	27,000	29,640
CASA			
Contractual	4,000	3,500	3,500
Total	4,000	3,500	3,500
Emergency Preparedness			
Salaries	23,282	14,500	29,481
Contractual	2,722	7,000	4,638
Commodities	5,360	5,000	7,472
Capital Outlay	465		1,500
Reimbursements	(8,154)	(3,500)	(7,000)
Total	23,675	23,000	36,091
Special Reappraisal			
Salaries	61,307	57,248	63,639
Contractual	33,485	31,600	31,600
Commodities	2,004	5,000	5,000
Capital Outlay			
Reimbursements	(89)	(14)	
Total	96,707	93,834	100,239
Total - Page7c	<b>259,843</b>	<b>236,364</b>	<b>262,708</b>

1/2 Mill

11,354  
2,604  
74

81  
1,531

31,333  
19,441  
2,667

LINCOLN COUNTY

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015	
Expenditures:				
Special Building				
Building Construction & Maint.	1,037	10,000	10,000	
Total	1,037	10,000	10,000	
Communications				
Salaries	122,246	119,000	121,000	59,332
Contractual	13,573	9,000	12,000	3,747
Commodities	2,466	6,000	3,000	361
Capital Outlay		2,000	2,000	
Total	138,285	136,000	138,000	
Economic Development				
Regional Planning	72,522	73,124	73,270	2 Mills
Total	72,522	73,124	73,270	
Historical Society				
Appropriations	4,500	4,500	4,500	
Total	4,500	4,500	4,500	
Mental Health				
Appropriations	12,009	13,618	14,299	
Total	12,009	13,618	14,299	
Special Alcohol & Drug				
Contractual		1,000	1,000	
Total	0	1,000	1,000	
Services for the Aged				
Appropriations	72,522	73,124	73,270	2 Mills
Total	72,522	73,124	73,270	
Nursing Home				
Appropriations	87,505	90,000	90,000	
Total	87,505	90,000	90,000	
Soil Conservation				
Appropriations	16,300	16,300	20,000	
Total	16,300	16,300	20,000	
Hospital Maintenance				
Maintenance	362,610	365,620	366,350	10 Mills
Total	362,610	365,620	366,350	
Promotion & Advertising				
Contractual	1,088	2,000	2,000	
Total	1,088	2,000	2,000	
Computer Contract				
Contractual	22,230	47,000	47,000	22,230
Total	22,230	47,000	47,000	
LEP Program				
Contractual	-	9,000	13,000	
Total	0	9,000	13,000	
Post Rock Recreation Dept.				
Appropriations to City of Lincoln	25,000	25,000	25,000	
Total	25,000	25,000	25,000	
Election				
Salaries	443	2,000	2,000	
Contractual	15,997	15,160	13,645	1,563
Commodities	709	3,300	3,300	121
Capital Outlay				
Reimbursements	(354)			
Total	16,795	20,460	18,945	
Total - Page7d	<b>832,403</b>	<b>886,746</b>	<b>896,634</b>	

LINCOLN COUNTY

2015

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
North Central Regional Planning			
Dues			3,500
Total	0	0	3,500
Total	0	0	0
Total - Page7e	0	0	3,500
Total - Page7b	819,311	890,004	914,364
Total - Page 7c	259,843	236,364	262,708
Total - Page7d	832,403	886,746	896,634
Total Detail Expenditures**	1,911,557	2,013,114	2,077,206

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

<b>Adopted Budget</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	0	0	0
<b>Non-Appropriated Balance</b>			
Total Expenditure/Non-Aprpr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2014 Ad Valorem Tax			0

LINCOLN COUNTY

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Road &amp; Bridge</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015	
Unencumbered Cash Balance Jan 1	215,848	80,844	0	
Receipts:				
Ad Valorem Tax	1,299,584	1,344,678	xxxxxxxxxxxxxxxxxx	
Delinquent Tax	15,205	5,000	5,000	
Motor Vehicle Tax	101,626	97,119	105,892	
Recreational Vehicle Tax		1,590	1,590	
16/20M Vehicle Tax		18,822	17,639	
Special City & County Highway	225,735	225,807	229,986	
County Equalization				
Reimbursements	87,916	90,000	90,000	
In Lieu of Taxes	1,432	1,489	1,390	
Neighborhood Revitalization	(5,207)	(4,000)	(4,500)	
Interest on Idle Funds				
Miscellaneous	44,270			
Does miscellaneous exceed 10% of Total R				
<b>Total Receipts</b>	<b>1,770,561</b>	<b>1,780,505</b>	<b>446,997</b>	
<b>Resources Available:</b>	<b>1,986,409</b>	<b>1,861,349</b>	<b>446,997</b>	
Expenditures:				
Salaries	631,655	665,000	706,000	299,066
Contractual	241,830	230,000	253,000	144,245
Commodities	683,406	766,349	841,000	297,400
Capital Outlay	248,674	200,000	200,000	20,926
Transfer to Special Machinery	100,000			
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
<b>Total Expenditures</b>	<b>1,905,565</b>	<b>1,861,349</b>	<b>2,000,000</b>	
Unencumbered Cash Balance Dec 31	80,844	0	xxxxxxxxxxxxxxxxxx	
2013/2014/2015 Budget Authority Amount	1,905,000	1,895,000	2,000,000	
		Non-Appropriated Balance		
<b>See Tab A</b>		Total Expenditure/Non-Appr Balance	2,000,000	
		Tax Required	1,553,003	
	Delinquent Comp Rate:	3.0%	46,590	
	Amount of 2014 Ad Valorem Tax		1,599,593	

LINCOLN COUNTY

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Bridge</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	240,025	290,440	199,080
Receipts:			
Ad Valorem Tax	91,043	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,179	500	500
Motor Vehicle Tax	9,555	6,801	
Recreational Vehicle Tax		111	
16/20 M Vehicle Tax		1,574	
In Lieu of Taxes	100	104	
Neighborhood Revitalization	(367)	(450)	(500)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>101,510</b>	<b>8,640</b>	<b>0</b>
<b>Resources Available:</b>	<b>341,535</b>	<b>299,080</b>	<b>199,080</b>
Expenditures:			
Bridge Construction	51,095	100,000	200,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>51,095</b>	<b>100,000</b>	<b>200,000</b>
Unencumbered Cash Balance Dec 31	290,440	199,080	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	100,000	200,000	200,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			200,000
		Tax Required	920
Delinquent Comp Rate:	3.0%		28
Amount of 2014 Ad Valorem Tax			948

11,805

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Noxious Weed</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	14,234	10,976	1,585
Receipts:			
Ad Valorem Tax	52,598	46,801	xxxxxxxxxxxxxxxxxx
Delinquent Tax	657	400	400
Motor Vehicle Tax	4,909	3,932	3,686
Recreational Vehicle Tax		64	55
16/20 M Vehicle Tax		762	614
In Lieu of Taxes	58	60	48
Neighborhood Revitalization	(192)	(225)	(250)
Chemical Sales	19,383	13,815	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>77,413</b>	<b>65,609</b>	<b>19,553</b>
<b>Resources Available:</b>	<b>91,647</b>	<b>76,585</b>	<b>21,138</b>
Expenditures:			
Salaries	40,810	39,000	41,500
Contractual	4,731	4,000	6,000
Commodities	35,130	32,000	35,000
Capital Outlay			
Transfer to C.O.			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>80,671</b>	<b>75,000</b>	<b>82,500</b>
Unencumbered Cash Balance Dec 31	10,976	1,585	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	84,000	75,000	82,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			82,500
		Tax Required	61,362
Delinquent Comp Rate:	3.0%		1,841
Amount of 2014 Ad Valorem Tax			63,203

20,703

4,149

26,479

LINCOLN COUNTY

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Law Enforcement</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	21,898	9,401	0
Receipts:			
Ad Valorem Tax	21,781	22,266	xxxxxxxxxxxxxxxx
Delinquent Tax	365	100	100
Motor Vehicle Tax	3,078	1,628	1,753
Recreational Vehicle Tax		27	26
16/20 M Vehicle Tax		498	292
In Lieu of Taxes	24	25	23
Neighborhood Revitalization	(80)	(150)	(175)
Sale of Equip.	7,200		
Other Fees	288		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>32,656</b>	<b>24,394</b>	<b>2,019</b>
<b>Resources Available:</b>	<b>54,554</b>	<b>33,795</b>	<b>2,019</b>
Expenditures:			
Salaries			
Contractual	144		
Commodities			
Capital Outlay	45,009	33,795	45,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>45,153</b>	<b>33,795</b>	<b>45,000</b>
Unencumbered Cash Balance Dec 31	9,401	0	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	47,000	39,000	45,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			42,981
Delinquent Comp Rate: 3.0%			1,289
Amount of 2014 Ad Valorem Tax			44,270

16,800

Adopted Budget

County Health	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	50,042	39,659	6,630
Receipts:			
Ad Valorem Tax	93,585	91,972	xxxxxxxxxxxxxxxx
Delinquent Tax	1,234	1,000	1,000
Motor Vehicle Tax	8,935	6,994	7,243
Recreational Vehicle Tax		114	109
16/20 M Vehicle Tax		1,356	1,206
In Lieu of Taxes	103	107	95
Neighborhood Revitalization	(342)	(400)	(450)
Reimbursements & Grants	121,710	122,327	101,666
Transfer from Children's Health Care Endo	8,111	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>233,336</b>	<b>238,470</b>	<b>125,869</b>
<b>Resources Available:</b>	<b>283,378</b>	<b>278,129</b>	<b>132,499</b>
Expenditures:			
Salaries	173,316	187,000	168,440
Contractual	30,821	48,699	49,050
Commodities	26,582	35,800	21,000
Capital Outlay			
Transfer to County Health C.O.	13,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>243,719</b>	<b>271,499</b>	<b>238,490</b>
Unencumbered Cash Balance Dec 31	39,659	6,630	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	255,454	271,499	238,490
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			238,490
Tax Required			105,991
Delinquent Comp Rate: 3.0%			3,180
Amount of 2014 Ad Valorem Tax			109,171

80,956

23,303

7,342



LINCOLN COUNTY

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget	
<b>Ambulance</b>	Actual for 2013	Estimate for 2014	Year for 2015	
Unencumbered Cash Balance Jan 1	16,537	14,784	15,848	
Receipts:				
Ad Valorem Tax	128,563	217,025	XXXXXXXXXXXXXXXXXX	
Delinquent Tax	1,257	600	600	
Motor Vehicle Tax	10,083	9,609	17,091	
Recreational Vehicle Tax		157	257	
16/20 M Vehicle Tax		1,862	2,847	
In Lieu of Taxes	142	211	224	
Neighborhood Revitalization	(470)	(400)	(450)	
Reimbursements	8,802	6,000	6,000	
Ambulance Runs	104,459	100,000	100,000	
Transfer in from County General	15,000			
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total				
<b>Total Receipts</b>	<b>267,836</b>	<b>335,064</b>	<b>126,569</b>	
<b>Resources Available:</b>	<b>284,373</b>	<b>349,848</b>	<b>142,417</b>	
Expenditures:				
Salaries	210,014	275,000	282,300	130,958
Contractual	34,043	24,000	28,000	26,045
Commodities	25,532	29,000	27,000	12,259
Capital Outlay		6,000	6,000	
Transfer to C.O.			25,000	
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total				
<b>Total Expenditures</b>	<b>269,589</b>	<b>334,000</b>	<b>368,300</b>	
Unencumbered Cash Balance Dec 31	14,784	15,848	XXXXXXXXXXXXXXXXXX	
2013/2014/2015 Budget Authority Amount	286,000	334,000	368,300	
<b>Non-Appropriated Balance</b>				
Total Expenditure/Non-Appr Balance			368,300	
Tax Required			225,883	
Delinquent Comp Rate: 3.0%			6,776	
Amount of 2014 Ad Valorem Tax			232,659	

Adopted Budget	Prior Year	Current Year	Proposed Budget	
<b>Employee Benefits</b>	Actual for 2013	Estimate for 2014	Year for 2015	
Unencumbered Cash Balance Jan 1	121,150	41,226	64,895	
Receipts:				
Ad Valorem Tax	1,014,465	1,195,283	XXXXXXXXXXXXXXXXXX	
Delinquent Tax	13,093	4,000	4,000	
Motor Vehicle Tax	99,585	75,842	94,127	
Recreational Vehicle Tax		1,242	1,414	
16/20 M Vehicle Tax		15,289	15,679	
In Lieu of Taxes	1,118	1,163	1,235	
Neighborhood Revitalization	(3,706)	(4,150)	(4,200)	
Reimbursements	20,809	22,000	22,000	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total				
<b>Total Receipts</b>	<b>1,145,364</b>	<b>1,310,669</b>	<b>134,255</b>	
<b>Resources Available:</b>	<b>1,266,514</b>	<b>1,351,895</b>	<b>199,150</b>	
Expenditures:				
Social Security	146,332	155,000	161,000	
U.E.	2,823	3,000	3,500	
KPERS	153,338	165,000	180,000	
W.C.	74,099	77,000	80,000	
Medical Insurance	837,606	875,000	875,000	
Group Life Insurance	9,388	10,000	10,000	
Wellness Incentive	-			
Contractual	1,702	2,000	2,000	
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total				
<b>Total Expenditures</b>	<b>1,225,288</b>	<b>1,287,000</b>	<b>1,311,500</b>	
Unencumbered Cash Balance Dec 31	41,226	64,895	XXXXXXXXXXXXXXXXXX	
2013/2014/2015 Budget Authority Amount	1,252,000	1,346,300	1,311,500	
<b>Non-Appropriated Balance</b>				
Total Expenditure/Non-Appr Balance			1,311,500	
Tax Required			1,112,350	
Delinquent Comp Rate: 3.0%			33,371	
Amount of 2014 Ad Valorem Tax			1,145,721	

LINCOLN COUNTY

2015

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Emergency 911 Fund</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Contractual			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	11,558	0	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Emergency 911- Cell Fund</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	10,635	3,057	2,057
Receipts:			
Interest on Idle Funds	7		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>10,642</b>	<b>3,057</b>	<b>2,057</b>
Expenditures:			
Contractual	2,172	500	2,057
Capital Outlay	5,413	500	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,585</b>	<b>1,000</b>	<b>2,057</b>
Unencumbered Cash Balance Dec 31	3,057	2,057	0
2013/2014/2015 Budget Authority Amount	15,910	5,640	2,057

LINCOLN COUNTY

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget <b>Lincoln- 911 Fund</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	36,284	71,988	71,988
Receipts:			
911 Fees	51,623	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>51,623</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>87,907</b>	<b>121,988</b>	<b>121,988</b>
Expenditures:			
Contractual	15,919	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>15,919</b>	<b>50,000</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	71,988	71,988	71,988
2013/2014/2015 Budget Authority Amount	50,000	50,000	50,000

Adopted Budget <b>Refuse</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	131,472	162,039	127,539
Receipts:			
User Fees	195,490	195,000	195,000
Tax Receipts	42,931	35,000	35,000
Reimbursements	1,524		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>239,945</b>	<b>230,000</b>	<b>230,000</b>
<b>Resources Available:</b>	<b>371,417</b>	<b>392,039</b>	<b>357,539</b>
Expenditures:			
Salaries	41,970	45,000	51,000
Contractual	150,697	192,500	198,500
Commodities	16,711	17,000	17,000
Capital Outlay		10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>209,378</b>	<b>264,500</b>	<b>276,500</b>
Unencumbered Cash Balance Dec 31	162,039	127,539	81,039
2013/2014/2015 Budget Authority Amount	259,500	264,500	276,500

22,069  
73,863  
6,116



## (Only the actual budget year for 2013 is to be shown)

### Non-Budgeted Funds-B

[illegible]

**\*\*Note:** These two block figures should agree.



LINCOLN COUNTY

NON-BUDGETED FUNDS (D)

2015

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Delia Pittard Bequest		Children's Health Care Endow		Rescue Squad		Rescue Squad Memorial		Transportation Bus Fund											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	587,522	Cash Balance Jan 1	243,887	Cash Balance Jan 1	12,224	Cash Balance Jan 1	0	Cash Balance Jan 1	5,903	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Interest Earned	6,553	Interest Earned	2,140	Trfs. From Co. Gen.	18,131	Donations	1,195	Trfs. From Co. Gen.	16,500										
		Trfs. From Delia						State Funds	35,944										
		Pittard Bequest	6,553					Fees	4,617										
		Miscellaneous	70																
Total Receipts	6,553	Total Receipts	8,763	Total Receipts	18,131	Total Receipts	1,195	Total Receipts	57,061	Total Receipts		Total Receipts		Total Receipts		Total Receipts			
Resources Available:	594,075	Resources Available:	252,650	Resources Available:	30,355	Resources Available:	1,195	Resources Available:	62,964	Resources Available:		Resources Available:		Resources Available:		Resources Available:			
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Trfs. To Children's		Contractual		Contractual	19,983	Operating Expenses		Salaries	28,689			Salaries		Contractual		Contractual			
Health Care Endow.	6,553	Trfs. To Co. Health	8,111	Commodities	8,085			Commodities	4,337			Commodities							
Total Expenditures	6,553	Total Expenditures	8,111	Total Expenditures	28,068	Total Expenditures	0	Total Expenditures	62,443	Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures			
Cash Balance Dec 31	587,522	Cash Balance Dec 31	244,539	Cash Balance Dec 31	2,287	Cash Balance Dec 31	1,195	Cash Balance Dec 31	521	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31			





**NOTICE OF BUDGET HEARING**

The governing body of  
**LINCOLN COUNTY**

will meet on 9-2-14 at 10:00 A.M. at Lincoln County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	1,911,557	35.038	2,013,114	42.143	2,077,206	1,329,583	36.293
Debt Service							
Road & Bridge	1,905,565	36.257	1,861,349	37.897	2,000,000	1,599,593	43.663
Special Bridge	51,095	2.540	100,000		200,000	948	0.026
Noxious Weed	80,671	1.468	75,000	1.318	82,500	63,203	1.725
Law Enforcement	45,153	0.608	33,795	0.628	45,000	44,270	1.208
County Health	243,719	2.612	271,499	2.593	238,490	109,171	2.980
Ambulance	269,589	3.588	334,000	6.117	368,300	232,659	6.351
Employee Benefits	1,225,288	28.314	1,287,000	33.687	1,311,500	1,145,721	31.274
Emergency 911 Fund							
Emergency 911- Cell Fund	7,585		1,000		2,057		
Lincoln- 911 Fund	15,919		264,500		50,000		
Refuse	209,378		264,500		276,500		
Non-Budgeted Funds-A	78,700						
Non-Budgeted Funds-B	46,996						
Non-Budgeted Funds-C	524,310						
Non-Budgeted Funds-D	105,175						
Non-Budgeted Funds-E	149,232						
Totals	6,869,932	110.425	6,505,757	124.383	6,651,553	4,525,148	123.520
Less: Transfers	198,351		84,281		294,318		
Net Expenditure	6,671,581		6,421,476		6,357,235		
Total Tax Levied	4,006,031		4,545,762		4,525,148		
Assessed Valuation	36,279,863		36,579,472		36,634,886		

**Outstanding Indebtedness,**

January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	144,199
Lease Pur. Princ.	6,763,988	6,513,844	6,249,642
Total	6,763,988	6,513,844	6,393,841

\*Tax rates are expressed in mills

Dawn Harlow  
Clerk



**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Free Mission Cemetery District

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	3,328	3,552	2,179
Ad Valorem Tax	601	600	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	17	21	15
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	5	5	9
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>624</b>	<b>627</b>	<b>25</b>
<b>Resources Available:</b>	<b>3,952</b>	<b>4,179</b>	<b>2,204</b>
Expenditures:			
Cemetery Operations	400	2,000	2,804
<b>Total Expenditures</b>	<b>400</b>	<b>2,000</b>	<b>2,804</b>
Unencumbered Cash Balance, Dec 31	3,552	2,179	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			2,804
Tax Required			600
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			600

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	600	15	1	9
<b>Total</b>	<b>600</b>	<b>15</b>	<b>1</b>	<b>9</b>

County Treas MVT Estimate	15		
County Treas RTV Estimate		1	
County Treas 16/20M Estimate			9
MVT Factor	0.02500		
RVT Factor		0.00167	
16/20M Factor			0.01500

Lincoln County  
Free Mission Cemetery District

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 600
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 600

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 8,813
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 13,678
5b. Personal property 2013	- 18,057
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	8,813
8. Total estimated valuation July 1, 2014	794,549
9. Total valuation less valuation adjustment (8 minus 7)	785,736
10. Factor for increase (7 divided by 9)	0.01122
11. Amount of increase (10 times 3)	+ \$ 7
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 607
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	607
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 9
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 616

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Rosette Cemetery District

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	3,901	4,137	3,142
Ad Valorem Tax	951	951	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	49	47	45
Recreational Vehicle Tax			0
16/20M Vehicle Tax	7	7	6
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	18		
<b>Total Receipts</b>	<b>1,025</b>	<b>1,005</b>	<b>51</b>
<b>Resources Available:</b>	<b>4,926</b>	<b>5,142</b>	<b>3,193</b>
Expenditures:			
Cemetery Operations	789	2,000	4,144
<b>Total Expenditures</b>	<b>789</b>	<b>2,000</b>	<b>4,144</b>
Unencumbered Cash Balance, Dec 31	4,137	3,142	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			4,144
Tax Required			951
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			951

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	951	45	0	6
Total	951	45	0	6

County Treas MVT Estimate	45		
County Treas RTV Estimate		0	
County Treas 16/20M Estimate			6
MVT Factor	0.04732		
RVT Factor		0.00000	
16/20M Factor			0.00631

Lincoln County  
Rosette Cemetery District

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ <u>951</u>
2. Debt service levy in 2014 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>951</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>0</u>
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ <u>14,861</u>
5b. Personal property 2013	- <u>14,322</u>
5c. Increase in personal property (5a minus 5b)	+ <u>539</u>
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>539</u>
8. Total estimated valuation July 1, 2014	<u>1,144,607</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,144,068</u>
10. Factor for increase (7 divided by 9)	<u>0.00047</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>951</u>
13. Debt service levy in this 2015 budget	<u>0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>951</u>
15. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>14</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>965</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Spillman Cemetery District

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	15,426	16,092	10,380
Ad Valorem Tax	2,140	2,170	xxxxxxxxxxxxxx
Delinquent Tax	22		
Motor Vehicle Tax	48	66	45
Recreational Vehicle Tax			0
16/20M Vehicle Tax	52	52	48
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	1,301		
<b>Total Receipts</b>	<b>3,563</b>	<b>2,288</b>	<b>93</b>
<b>Resources Available:</b>	<b>18,989</b>	<b>18,380</b>	<b>10,473</b>
Expenditures:			
Cemetery Operations	2,897	8,000	12,643
<b>Total Expenditures</b>	<b>2,897</b>	<b>8,000</b>	<b>12,643</b>
Unencumbered Cash Balance, Dec 31	16,092	10,380	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			12,643
Tax Required			2,170
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			2,170

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	2,170	45	0	48
<b>Total</b>	<b>2,170</b>	<b>45</b>	<b>0</b>	<b>48</b>

County Treas MVT Estimate	45		
County Treas RTV Estimate		0	
County Treas 16/20M Estimate			48
MVT Factor	0.02074		
RVT Factor		0.00000	
16/20M Factor			0.02212

Lincoln County  
Spillman Cemetery District

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 2,170
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,170

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 9,981
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 27,260
5b. Personal property 2013	- 32,288
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	9,981
8. Total estimated valuation July 1, 2014	2,618,497
9. Total valuation less valuation adjustment (8 minus 7)	2,608,516
10. Factor for increase (7 divided by 9)	0.00383
11. Amount of increase (10 times 3)	+ \$ 8
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,178
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,178
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 33
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 2,211

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Vesper Cemetery District

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	20,420	21,711	12,860
Ad Valorem Tax	1,936	2,000	xxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	197	123	168
Recreational Vehicle Tax	1		1
16/20M Vehicle Tax		26	44
LAVTR	27		
In Lieu of Taxes			
Donations	1,000		
Interest on Idle Funds	120		
<b>Total Receipts</b>	<b>3,289</b>	<b>2,149</b>	<b>213</b>
<b>Resources Available:</b>	<b>23,709</b>	<b>23,860</b>	<b>13,073</b>
Expenditures:			
Cemetery Operations	1,998	11,000	15,073
<b>Total Expenditures</b>	<b>1,998</b>	<b>11,000</b>	<b>15,073</b>
Unencumbered Cash Balance, Dec 31	21,711	12,860	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			15,073
Tax Required			
			2,000
Delinquency Computation % Rate			
			0
Amount of 2014 Ad Valorem Tax			
			2,000

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	2,000	168	1	44
<b>Total</b>	<b>2,000</b>	<b>168</b>	<b>1</b>	<b>44</b>

County Treas MVT Estimate	168		
County Treas RTV Estimate		1	
County Treas 16/20M Estimate			44
MVT Factor			
	0.08400		
RVT Factor			
		0.00050	
16/20M Factor			
			0.02200

Lincoln County  
Vesper Cemetery District

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 2,000
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,000

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 1,640
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 6,457
5b. Personal property 2013	- 13,472
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in Use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	1,640
8. Total estimated valuation July 1, 2014	891,561
9. Total valuation less valuation adjustment (8 minus 7)	889,921
10. Factor for increase (7 divided by 9)	0.00184
11. Amount of increase (10 times 3)	+ \$ 4
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,004
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,004
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 30
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 2,034

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Barnard RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	3,254	2,626	1,951
Ad Valorem Tax	15,249	15,000	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	595	645	646
Recreational Vehicle Tax	4	13	8
16/20M Vehicle Tax	170	267	292
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	507		
<b>Total Receipts</b>	<b>16,525</b>	<b>15,925</b>	<b>946</b>
<b>Resources Available:</b>	<b>19,779</b>	<b>18,551</b>	<b>2,897</b>
Expenditures:			
Personal Services	1,100	1,100	1,100
Commodities	5,730	6,000	6,000
Contractuals	8,323	8,500	10,797
Capital Outlay			
Transfer to Special Equipment Fund	2,000	1,000	
<b>Total Expenditures</b>	<b>17,153</b>	<b>16,600</b>	<b>17,897</b>
Unencumbered Cash Balance, Dec 31	2,626	1,951	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			17,897
Tax Required			15,000
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			15,000

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	15,000	646	8	292
Total	15,000	646	8	292

County Treas MVT Estimate 646  
County Treas RTV Estimate 8  
County Treas 16/20M Estimate 292

MVT Factor 0.04307  
RVT Factor 0.00053  
16/20M Factor 0.01947

Lincoln County  
Barnard RFD

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 15,000
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 15,000

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 33,340
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 87,932
5b. Personal property 2013	- 136,910
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	33,340
8. Total estimated valuation July 1, 2014	5,764,207
9. Total valuation less valuation adjustment (8 minus 7)	5,730,867
10. Factor for increase (7 divided by 9)	0.00582
11. Amount of increase (10 times 3)	+ \$ 87
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 15,087
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	15,087
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 225
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 15,312

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Beverly RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	10,306	7,574	3,442
Ad Valorem Tax	31,256	31,500	xxxxxxxxxxxxx
Delinquent Tax	819		
Motor Vehicle Tax	2,035	1,847	1,987
Recreational Vehicle Tax	46	36	40
16/20M Vehicle Tax	463	485	493
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	74		
<b>Total Receipts</b>	<b>34,693</b>	<b>33,868</b>	<b>2,520</b>
<b>Resources Available:</b>	<b>44,999</b>	<b>41,442</b>	<b>5,962</b>
Expenditures:			
Personal Services	3,000	3,000	3,000
Commodities	7,592	8,000	8,000
Contractuals	14,833	15,000	15,462
Capital Outlay			
Transfer to Special Equipment Fund	12,000	12,000	11,000
<b>Total Expenditures</b>	<b>37,425</b>	<b>38,000</b>	<b>37,462</b>
Unencumbered Cash Balance, Dec 31	7,574	3,442	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			37,462
Tax Required			31,500
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			31,500

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	31,500	1,987	40	493
<b>Total</b>	<b>31,500</b>	<b>1,987</b>	<b>40</b>	<b>493</b>

County Treas MVT Estimate	1,987		
County Treas RTV Estimate		40	
County Treas 16/20M Estimate			493
MVT Factor	0.06308		
RVT Factor		0.00127	
16/20M Factor			0.01565

Lincoln County  
Beverly RFD

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 31,500
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 31,500

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 58,341
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 88,507
5b. Personal property 2013	- 163,313
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	58,341
8. Total estimated valuation July 1, 2014	7,289,625
9. Total valuation less valuation adjustment (8 minus 7)	7,231,284
10. Factor for increase (7 divided by 9)	0.00807
11. Amount of increase (10 times 3)	+ \$ 254
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 31,754
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	31,754
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 473
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 32,227

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name First RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	3,020	3,100	1,554
Ad Valorem Tax	29,844	30,000	xxxxxxxxxxxxxx
Delinquent Tax	112		
Motor Vehicle Tax	1,816	1,752	1,893
Recreational Vehicle Tax	43	31	38
16/20M Vehicle Tax	396	585	525
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>32,211</b>	<b>32,368</b>	<b>2,456</b>
<b>Resources Available:</b>	<b>35,231</b>	<b>35,468</b>	<b>4,010</b>
Expenditures:			
Personal Services	1,000	1,000	1,000
Commodities	11,836	20,000	20,000
Contractuals	8,795	10,914	10,500
Capital Outlay			
Transfer to Special Equipment Fund	10,500	2,000	12,510
<b>Total Expenditures</b>	<b>32,131</b>	<b>33,914</b>	<b>44,010</b>
Unencumbered Cash Balance, Dec 31	3,100	1,554	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			44,010
Tax Required			40,000
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			40,000

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	30,000	1893	38	525
<b>Total</b>	<b>30,000</b>	<b>1,893</b>	<b>38</b>	<b>525</b>

County Treas MVT Estimate	1,893		
County Treas RTV Estimate		38	
County Treas 16/20M Estimate			525
MVT Factor	0.06310		
RVT Factor		0.00127	
		16/20M Factor	0.01750

Lincoln County  
First RFD

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 30,000
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 30,000

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 38,144
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 356,709
5b. Personal property 2013	- 438,255
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	38,144
8. Total estimated valuation July 1, 2014	6,350,392
9. Total valuation less valuation adjustment (8 minus 7)	6,312,248
10. Factor for increase (7 divided by 9)	0.00604
11. Amount of increase (10 times 3)	+ \$ 181
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 30,181
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	30,181
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 450
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 30,631

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



CONSOLIDATED METHOD FUND PAGE

2015

County Name Lincoln County  
Special District Name Hunter RFD

FUND PAGE

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	3,680	5,515	3,969
Ad Valorem Tax	28,797	31,000	xxxxxxxxxxxxxx
Delinquent Tax	106		
Motor Vehicle Tax	510	1,374	1,278
Recreational Vehicle Tax	7	16	9
16/20M Vehicle Tax	296	544	556
LAVTR			
In Lieu of Taxes			
Surplus Equipment Sale	3,600		
Interest on Idle Funds	70		
<b>Total Receipts</b>	<b>33,386</b>	<b>32,934</b>	<b>1,843</b>
<b>Resources Available:</b>	<b>37,066</b>	<b>38,449</b>	<b>5,812</b>
Expenditures:			
Personal Services	480	480	480
Commodities	8,274	10,000	15,000
Contractuals	11,797	13,000	15,332
Capital Outlay			
Transfer to Special Equipment Fund	11,000	11,000	6,000
<b>Total Expenditures</b>	<b>31,551</b>	<b>34,480</b>	<b>36,812</b>
Unencumbered Cash Balance, Dec 31	5,515	3,969	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,812
Tax Required			31,000
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			31,000

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	31,000	1278	9	556
Total	31,000	1,278	9	556

County Treas MVT Estimate	1,278		
County Treas RTV Estimate		9	
County Treas 16/20M Estimate			556
MVT Factor	0.04123		
RVT Factor		0.00029	
		16/20M Factor	0.01794

Lincoln County  
Hunter RFD

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 31,000
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 31,000

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 42,864
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 162,054
5b. Personal property 2013	- 192,677
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	42,864
8. Total estimated valuation July 1, 2014	8,437,753
9. Total valuation less valuation adjustment (8 minus 7)	8,394,889
10. Factor for increase (7 divided by 9)	0.00511
11. Amount of increase (10 times 3)	+ \$ 158
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 31,158
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	31,158
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 465
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 31,623

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Sylvan Grove RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	1,126	3,925	3,214
Ad Valorem Tax	27,843	28,350	xxxxxxxxxxxxx
Delinquent Tax	363		
Motor Vehicle Tax	2,043	1,851	1,996
Recreational Vehicle Tax	35	41	28
16/20M Vehicle Tax	357	347	351
LAVTR	40		
In Lieu of Taxes			37
Building Rent	4,800	2,400	2,400
Interest on Idle Funds	23		
<b>Total Receipts</b>	<b>35,504</b>	<b>32,989</b>	<b>4,812</b>
<b>Resources Available:</b>	<b>36,630</b>	<b>36,914</b>	<b>8,026</b>
Expenditures:			
Personal Services	2,700	2,700	2,700
Commodities	6,646	10,000	12,500
Contractuals	13,359	13,500	13,826
Capital Outlay			
Transfer to Special Equipment Fund	10,000	7,500	7,500
<b>Total Expenditures</b>	<b>32,705</b>	<b>33,700</b>	<b>36,526</b>
Unencumbered Cash Balance, Dec 31	3,925	3,214	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,526
Tax Required			28,500
Delinquency Computation % Rate			0
Amount of 2014 Ad Valorem Tax			28,500

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	28,350	1996	28	351
<b>Total</b>	<b>28,350</b>	<b>1,996</b>	<b>28</b>	<b>351</b>

County Treas MVT Estimate	1,996		
County Treas RTV Estimate		28	
County Treas 16/20M Estimate			351
MVT Factor	0.07041		
RVT Factor		0.00099	
		16/20M Factor	0.01238

Lincoln County  
Sylvan Grove RFD

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ <u>28,350</u>
2. Debt service levy in 2014 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>28,350</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>66,088</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>179,629</u>	
5b. Personal property 2013	- <u>244,839</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2014		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>66,088</u>
8. Total estimated valuation July 1, 2014	<u>9,509,617</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>9,443,529</u>
10. Factor for increase (7 divided by 9)		<u>0.00700</u>
11. Amount of increase (10 times 3)	+ \$	<u>198</u>
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>28,548</u>
13. Debt service levy in this 2015 budget		<u>0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>28,548</u>
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 15)	\$	<u>425</u>
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$	<u>28,973</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2015

County Name Lincoln County  
Special District Name Sylvan Grove RFD-No Fund Wt

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan. 1	1,548	1,359	516
Ad Valorem Tax	14,447	13,936	xxxxxxxxxxxxxx
Delinquent Tax	144		
Motor Vehicle Tax	1,085	961	981
Recreational Vehicle Tax	19	21	14
16/20M Vehicle Tax	211	184	182
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>15,906</b>	<b>15,102</b>	<b>1,177</b>
<b>Resources Available:</b>	<b>17,454</b>	<b>16,461</b>	<b>1,693</b>
Expenditures:			
No Fund Warrant Principal	14,606	15,200	
No Fund Warrant Interest	1,489	745	
Transfer to Sylvan Grove RFD (close out fund)			1,693
<b>Total Expenditures</b>	<b>16,095</b>	<b>15,945</b>	<b>1,693</b>
Unencumbered Cash Balance, Dec 31	1,359	516	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			1,693
Tax Required			
			0
Delinquency Computation % Rate			
			0
Amount of 2014 Ad Valorem Tax			
			0

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2014	Allocation for Year 2015		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	13,936	981	14	182
Total	13,936	981	14	182

County Treas MVT Estimate	981		
County Treas RTV Estimate		14	
County Treas 16/20M Estimate			182
MVT Factor 0.07039			
RVT Factor 0.00100			
16/20M Factor 0.01306			

Lincoln County  
Sylvan Grove RFD-No Fund Wt

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Tax levy amount in 2014 budget	+ \$ 13,936
2. Debt service levy in 2014 budget	- \$ 13,936
3. Tax levy excluding debt service	\$ 0

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 66,088
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 179,629
5b. Personal property 2013	- 244,839
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2014	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	66,088
8. Total estimated valuation July 1, 2014	9,509,617
9. Total valuation less valuation adjustment (8 minus 7)	9,443,529
10. Factor for increase (7 divided by 9)	0.00700
11. Amount of increase (10 times 3)	+ \$ 0
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 0
13. Debt service levy in this 2015 budget	0
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	0
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
16. Consumer Price Index adjustment (3 times 15)	\$ 0
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 0

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Lincoln County

2015

**NOTICE OF BUDGET HEARING**

	Prior Year Actual 2013		Current Yr Estimate 2014		Proposed Budget Year 2015			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2014 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Other District Funds								
Cemetery Districts:								
Free Mission Cemetery District	400	0.776	2,000	0.754	2,804	600	0.540	1,111,111
Rosette Cemetery District	789	0.893	2,000	0.854	4,144	951	0.831	1,144,607
Spillman Cemetery District	2,897	0.894	8,000	0.861	12,643	2,170	0.829	2,618,497
Vesper Cemetery District	1,998	2.413	11,000	2.315	15,073	2,000	2.243	891,561
Cemetery District Totals	6,084	4.976	23,000	4.784	34,664	5,721	4.443	5,765,776
Fire Districts:								
Barnard RFD	17,153	2.591	16,600	2.553	17,897	15,000	2.602	5,764,207
Beverly RFD	37,425	4.498	38,000	4.428	37,462	31,500	4.321	7,289,625
First RFD	32,131	4.590	33,914	4.605	44,010	40,000	6.299	6,350,392
Hunter RFD	31,551	3.521	34,480	3.718	36,812	31,000	3.674	8,437,753
Sylvan Grove RFD	32,705	3.047	33,700	3.037	36,526	28,500	2.997	9,509,617
Sylvan Grove RFD-No Fund	16,095	1.581	15,945	1.493	1,693	0		9,509,617
Fire District Totals	167,060	19.828	172,639	19.834	174,400	146,000	19.893	46,861,211
0	0		0		0	0		
Totals	173,144	24.804	195,639	24.618	209,064	151,721	24.336	

\*Tax rates are expressed in mills

Dawn M. Harlow  
Clerk

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## (Only the actual budget year for 2013 is to be shown)

**\*\* Note:** These two block figures should agree.





# Affidavit Of Publication

## 2013

on 9-2-14 at 10:00 A.M. at Lincoln County Commissioner's Room for the purpose of hearing and objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

2012	2011	2014
0	0	0
0	0	0
0	0	144,199
6,763,988	6,513,844	6,249,642
6,763,988	6,513,844	6,393,841

## 2015

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STATE OF KANSAS  
LINCOLN COUNTY, ss.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lincoln, Kansas in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 21<sup>st</sup> day of August, 2014, with subsequent publications being made on the following dates:

Thursday, \_\_\_\_\_ 20\_\_\_\_

Subscribed and sworn to before me this 29<sup>th</sup>  
day of August, 20 14.

My commission expires 9-12-16

